

computing use tax data to be indicated to an appropriate state agency based upon at least one of the location of a consumer or where the purchased goods are to be shipped, said at least one tax register forwarding said transaction data and use tax data to one of the state agency and a credit card processing company for processing, wherein the transaction data includes at least an amount of money received by the merchant or retailer from the consumer for the goods;

c) a first computer and corresponding first memory disposed at the state agency, the first computer and memory for receiving and storing the forwarded transaction data and use tax data from one of the credit card processing company and a merchant at the retailer location; and

a first communication link connecting at least one of (i) the tax register at the retailer location and (ii) the credit card processing company, to the first computer and memory at the state agency, said first communication link for permitting the tax register or credit card processing company to forward the transaction data and use tax data to said first computer and memory so that the transaction data and tax data from the retailer is automatically forwarded to the state agency and stored in the first memory in order to help enforce tax laws and prevent consumers or merchants from avoiding the payment of use tax.

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9. (Amended) A point of sale tax reporting system in an environment where a consumer purchases goods over a digital data network, the point of sale tax reporting system comprising:

the digital data network for enabling a consumer to purchase goods over the digital data network from a retailer;

at least a first computer or register located at a merchant or retailer location, said first computer or register for processing consumer sales transaction data at the retailer location and forwarding use tax data and transaction data for a transaction to one of a state authorized entity and a credit card processing company, where the transaction data includes at least an amount of money received or to be received by the merchant or retailer from the consumer for the transaction;

at least a second computer and corresponding memory disposed at the state authorized entity, the second computer and memory for receiving and storing forwarded use tax data and transaction data from one of the credit card processing company and a merchant at the retailer location; and

a first communication link connecting at least one of (i) the first computer or register at the retailer location and (ii) the credit card processing company, to the second computer and memory at the state authorized entity, said first communication link for permitting the first computer or register, or the credit card processing company to forward the use tax data and the transaction data to said second computer and memory whereby the tax data from the retailer is automatically forwarded to the state authorized